



Appendix E - Document Retention and Destruction Policy

The Sarbanes-Oxley Act addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored.

Our nonprofit organization has adopted a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental or innocent destruction. In addition, it is important for administrative personnel to know the length of time records should be retained to be in compliance.

The following table provides the established retention policy.

(National Council of Nonprofit Associations, www.ncna.org)

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank Reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 years
Contracts (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Depreciation Schedules	Permanently
Duplicate deposit slips	2 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	7 years
Year End Financial Statements	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, etc.	Permanently
Internal audit reports	3 years
Inventories of products, materials, and supplies	7 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws and charter	Permanently
Patents and related Papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Appendix F – eMail Management Policy

PURPOSE: to provide guidance and to manage e-mail and other electronic communications to effectively keep and retrieve electronic records and to dispose unnecessary ones. It is the goal of SMBRF to keep the electronic storage load low, eliminate thousands of unnecessary and duplicate files, while keeping a well classified and organized system to easily locate important communications and documents.

EFFECTIVE DATE: July 1st, 2013.

DEFINITIONS:

Long-Term Email records: Long-Term emails are valuable records that serve as proof and reference for a variety of business and legal purposes, such records include agreements, contracts, policies, intellectual property documents, legal and management determinations, business transactions; informational and procedural purposes, including significant judgments and insights, educational instruction, job processes, function and organization materials; work substance and process purposes, including creative and artistic works, technical studies and assessments, project communications; as well as other important references, as deemed as such by the staff in charge of their email accounts and in charge of keeping or deleting long-term email and other communications of significant value to the organization.

If the email record is deemed to contain a present or future value, it must be saved within SMBRF's Long-Term email folders and servers as soon as possible but no later than 89 days of its creation or receipt.

Email and other electronic communications shall be treated in the same manner that hard-copies are treated for purposes of retention or elimination. Long-term email shall also be consistently retained or destroyed according the Appendix E of the SMBRF Policies and Procedures Manual.

Each staff member is in the best position to make the determination to retain or delete an email and its contents, and it is therefore the principal member charged with these judgment calls; however, each staff should seek guidance and be supported by her or his supervisor and the IT unit.

Short-Term Email records: these are the records not considered long-term records and their content is basically informal communication whose information value is considered not essential presently or in the future for the SMBRF. Examples include: duplicates of existing emails, administrative emails like time-sheet reminders, out of office messages, notice of calendar events, and other communication emails and attachments that are obsolete and have no more value to the individual staff position or SMBRF as a whole. The list of short-term emails has not been established, but it is expected that staff will

determine what is not Long-Term to dispose of the Short-Term emails and other Short-Term records.

Partial Long-Term Email records: emails that contain partial Long-Term information must be kept in its entirety or partially, as determined by staff. Partial Long-Term information must be retained.

Litigation Hold: emails and other electronics communication related to existing litigation or potential litigation shall be treated as Long-Term email and be kept by legal duty to save as evidence related to existing or potential litigation. It is mandatory and expected that staff make sound judgments when handling these documents. If staff is unsure to keep or delete, the email shall be kept.

90-DAY EMAIL RETENTION POLICY

It is the policy of the Santa Monica Bay Restoration Foundation to delete Short-Term emails by staff as soon as they are no longer needed and automatically and permanently deleted from the SMBRF email system at the 90th DAY of storage in the SMBRF email and server system.

TRANSFERRING OF LONG-TERM EMAIL RECORDS OUT OF THE SMBRF EMAIL SYSTEM

SMBRF Management must ensure that long-term emails are transferred out of the email system and into safe and easily located electronic folders.

AUTOMATIC FUNCTIONS - IT

LONG-TERM EMAIL FOLDERS:

- a) IT will set global automatic email deletion functions into all five Basic folders for each staff email account: Inbox, Sent, Drafts, Deleted, and Junk to delete all content in each of these 5 folders at the **90-th day of the content existence**.
- b) Furthermore, IT will train each staff to create Long-term folders within the email system where long-term emails and attachments can be accessed from and whose content will reside permanently in SMBRF servers as well.
- c) IT will train staff on how to properly transfer emails into, and organize subfolders throughout, the Long-Term email folders, which will permanently and automatically save under the SMBRF server electronic cabinets, folders, and sub-folders as set by management and IT. All email and data under the Staff Long-term folders will be saved automatically and will not be deleted by an automatic process.
- d) The basic structure of all electronic files must be consistent throughout SMBRF. There must be at least one Long-Term folder within each staff email account to save long-term records. Supervisors must check periodically that each staff under her or his supervision is regularly transferring and maintaining long-term files.

MANUAL RETENTIONS FUNCTIONS – STAFF

- a) Staff must transfer long-term emails and records and attachments out of the five Basic email folders “manually”, and into the Staff Long-term folders by “dragging”, copy-and-pasting, or other means, and organize them within the Long-term folders to avoid automatic deletion after 90 days in storage. These Long-term folders will be kept according to Appendix E.

LITIGATION FOLDER: IT will create a Litigation Folder under the “SHARED” folder where all staff’s individual litigation related emails can be saved as duplicates to the Staff Long-term files. The Litigation folder will have an automatic back-up service, along with all other server files. This folder shall be located under the electronic “SHARED” cabinet and organized in an easily understandable arrangement.

Appendix G – Whistleblower Policy

General

The Santa Monica Bay Restoration Foundation (SMBRF) requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the SMBRF, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

Reporting Responsibility

It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within SMBRF prior to seeking resolution outside SMBRF.

Reporting Violations

SMBRF has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In